



**TOWN OF CALABASH  
BUDGET MESSAGE  
FISCAL YEAR 2025/2026**

June 5, 2025

**Dear Mayor, Long and Board of Commissioners:**

We are pleased to present you with an annual balanced budget for FY 2025-26. The town's current fiscal health remains vibrant, and currently we are in excellent financial condition, and we are able to fund all aspects of next year's budget. When preparing and developing next fiscal year's budget, current and future growth trends were taken into consideration. Tourism and new construction remain strong, however, many of the town's larger housing projects have already concluded during the current fiscal year.

Two larger projects that are currently on the books have yet to begin (Calabash 23 a Fifty-five and older multi-family community as well as the 2,000-acre tract known as the "Bay Line" project). An estimated amount of building inspection and zoning permit fees from these two projects were planned and budgeted for the current year.

During the mid-year review process management notified the board and immediately implemented steps to lessen and mitigate a projected deficit. Steps taken mid-year allowed us to reverse course, and as it looks now, the likelihood is that we will come within our overall estimated budget at year-end.

The board and staff went through our traditional budget preparation season by holding a series of workshops, whereby we discussed taxes, revenues, expenditures, and other funds, and as a result of these workshops, we developed a balanced budget for the Town of Calabash for FY 2025-26. This budget was prepared in accordance with the North Carolina Local Government Budget and Fiscal Control Act. This document is representative of the Board of Commissioners recommended budget as discussed during the four budget workshops beginning in February and concluding in April of 2025. The budget process included discussion regarding overall goals and objectives, revenues, requests from employees and departments, salaries and fringe benefits, capital expenditures, and project and reserve funds. Town staff can provide whatever assistance the board may request as you review the proposed 2025/2026 budget. Although the board conducted multiple budget workshops, you may decide to make additional changes to the

proposed budget ordinance after the adoption, scheduled for June 10<sup>th</sup>, to ensure consistency with the town's overall goals and objectives.

The budget message, and budget summary provide an overview of the budget as well as a detailed explanation of what is included. This budget ordinance has been prepared and presented during the board's regularly scheduled monthly meeting in June 2025.

### **Proposed Property Tax Rate for Fiscal Year 2024-2025**

The proposed budget recommends a tax rate of \$0.070 per \$100 of assessed valuation. Brunswick County has completed the tax scrolls for current valuations and will be utilized for taxation in 2024/2025. The town's total assessed value changed from \$598,704,420 to \$698,230,757 based on a preliminary listing offered by the County. Last year's tax collection was projected at \$314,230, and next year's tax collection, projected to be 438,888. It is important to note that our tax collections are running at a collection ratio of approximately 97%.

This budget plans for a tax rate increase of \$0.012 cents per \$100 of assessed value from \$0.058 to \$0.070. This will be the town's first tax increase in over twenty years (*Please reference chart attached for illustrative purposes*). The majority of revenue we anticipate from new homes being built in our jurisdiction will not hit the tax scrolls for another year or more. We cannot count on volatile revenues received from building and zoning permit fees to carry the town's operating budget. However, Ad Valorem taxes are expected to continue their northerly trajectory, and as certificates of occupancy are issued for new homes, the town will also be adding the valuation of those homes to our tax base.

To meet the growing demands, the town is having to adjust to new economic realities and prepare for sustainable, recurring revenue sources, due to inflationary cost escalations, adding new personnel, recruitment and retention of qualified individuals, funding the recurring costs of a new office facility, and our continually funding reserves for future capital projects.

### **Other General Fund Revenues/Expenditures**

#### **Revenues**

We are anticipating the second phase of the Calabash Senior Housing Complex (Calabash 23) to be permitted in addition to new homes in the Thistle, Kingfish Bay, Hunters Trace, and the recently annexed Bland tract. The FY 2025-26 budget does not include any estimated revenue for building or zoning permit fees associated with the 2,000-acre tract known as the "Bay Line" project. We anticipate a start date down the road, approximately one to two years out.

Sales Taxes revenues remain strong based upon tourism and the new permanent population, as well as ABC Revenues. We anticipate the Utility Franchise Tax and Powell Bill funds to show continued growth, but modestly.

The town has elected not to appropriate any fund balance this year.

The Town will carefully monitor revenues and may have quarterly workshops (if needed) to determine how the budget is progressing as we move through the new fiscal year. Adjustments will take place as necessary, and when needed.

### **Expenditures**

The Town was pleasantly surprised during this year's budget preparation in that we were able to plan for inflation but were also able to budget everything we were considering without having to get into our fund balance. Most line items remain the same while others were adjusted for inflation. Other expenditures include:

1. A salary (market) adjustment of 3% for all staff beginning July 1, 2025, utilizing the NC Leagues Salary survey as well as reviewing other Brunswick County municipalities and what they plan to budget for their employees. We have also included a Merit increase of 2.5% based on performance and adjusted upon employee anniversary dates. We have adjusted fringe benefits as well.
2. Elected officials' compensation will remain the same.
3. Includes a new front office/permit technician position.
4. Includes a part-time fire inspector position.
5. Includes partial funding to begin a replacement program for community street signs.

The Powell Bill Fund will balance with amounts collected, and all Powell Bill Funds are designated for street improvements.

A General Fund Contingency is budgeted at the state mandated level of 2%.

In closing, we are happy to be reporting optimistic projections for the current year end for FY 2024-25, and we remain optimistic regarding the 2025-26 fiscal year budget outlook.

Please review all documents thoroughly and contact me if you have any questions, comments, or need any further information.

Sincerely,

A handwritten signature in blue ink that reads "Michael Price". The signature is written in a cursive style with a large, sweeping initial "M".

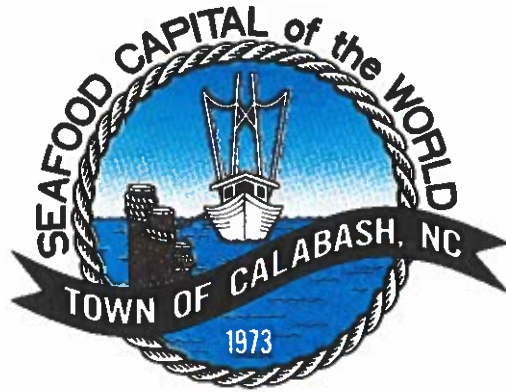
Michael Price  
Town Administrator

**Survey of Neighboring Municipalities  
Property Tax Rates**

<b>TOWN</b>	<b>CURRENT</b>	<b>Recommended FY 2025-26</b>	<b>\$ Increase</b>	<b>Collection Ratio</b>
<b>CALABASH</b>	0.058	<b>0.070</b>	<b>\$81,274</b>	<b>97%</b>
CAROLINA SHORES	0.10			
SUNSET BEACH	0.16			
OCEAN ISLE BEACH	0.13			
SHALLOTTE	0.31			
HOLDEN BEACH	0.14			
NAVASSA	0.25			
BOILING SPRING LAKES	0.19			

**Annual Property Tax Burden (\$0.012 per \$100 of assessed value)**

<b>Home Value</b>	<b>\$150,000</b>	<b>\$250,000</b>	<b>\$350,000</b>	<b>\$450,000</b>	<b>\$1,000,000</b>
<b>Property Tax Increase</b>	<b>\$18.00</b>	<b>\$30.00</b>	<b>\$42.00</b>	<b>\$54.00</b>	<b>\$120.00</b>



**TOWN OF CALABASH  
NORTH CAROLINA**

**BUDGET ORDINANCE  
FISCAL YEAR 2025-2026**

**ADOPTED  
JUNE 10, 2025**

**TOWN OF CALABASH**  
**BUDGET ORDINANCE**  
**Fiscal Year 2025-2026**

BE IT ORDAINED by the Board of Commissioners of the Town of Calabash, North Carolina:

**Section 1:** The following amounts are now, hereby appropriated in the General Fund for the operation of the town government and its activities for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore established for the town.

Governing Body	\$ 31,580
Administration	636,964
Elections	3,600
Public Safety	10,700
Planning & Zoning	13,420
Local Economic Development Comm	4,500
Public Buildings	29,275
Community Park	11,200
Inspection Department	509,706
Community Services	19,850
Town Services Dept.	584,735
Streetlights/Utilities	88,000
Sanitation	25,000
Non-Departmental	0
Contingency	<u>40,158</u>
	\$2,008,688

**Section 2:** We have estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

Current year's property taxes	\$ 438,888
Prior years taxes	8,260
Penalties/Interest - property taxes	750
Motor Vehicles	20,000
Telecommunications	8,000
Video Tax	4,850
Franchise Tax	100,000
Privilege License	800
NCDOT Mowing Contract	3,240
Interest Business Invest Act	25,000
Solid Waste Disposal	1,700
Beer and Wine	9,700
Local Option Sales Tax	1,000,000
ABC Board	80,000
Building Permit Fees	272,250

Zoning Administration	27,000
Misc. Income	8,000
Parks and Recreation Revenue	250
Fund Balance Appropriated	<u>0</u>
	\$2,008,688

**Section 3:** The following amounts are now, hereby, appropriated in the Powell Bill Fund for construction/repair of streets and sidewalks for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore approved for the Town:

Salaries	\$ 0
Professional Services	0
FICA/Medicare	0
Retirement Expense	0
Maintenance/Repair Equipment	0
Street Supplies	2,000
Street Repairs	10,000
Contracted Services	<u>69,319</u>
	\$ 81,319

**Section 4:** We have estimated that the following revenues will be available in the Powell Bill Fund for streets and sidewalks for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

Interest/Powell	\$ 1,319
Powell Bill	80,000
Powell Bill Fund Balance	<u>0</u>
	\$ 81,319

**Section 5:** The following amounts are now, hereby appropriated in the Town Services Building Fund for construction/repair of facility for the year beginning July 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore approved for the Town:

Capital Outlay	\$ 1,058
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**Section 6:** We have estimated that the following revenues will be available in Capital Project Fund (Town Services Building; Fund 64) for the fiscal year beginning July 1, 2025, and ending June 30, 2026

Interest	\$1,058
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**Section 7:** The following amounts are now, hereby appropriated in the Project Fund (Streets/sidewalks; Fund 73) for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore approved for the Town:

Contracted Services	\$2,072
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**Section 8:** We have estimated that the following revenues will be available in Capital Project Fund (Streets/sidewalks; Fund 73) for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

Interest	\$2,072
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**Section 9:** We have estimated that the following revenues will be available in the Capital Project Fund (Dredging; Fund 77) for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

Interest	\$3,439
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**Section 10:** The following amounts are now, hereby appropriated in the Environmental Protection/Stormwater Fund for construction/repair of stormwater infrastructure and facilities for the year beginning July 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore approved for the Town:

Capital Outlay	\$612
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**Section 11:** We have estimated that the following revenues will be available in Capital Project Fund (Environmental/Stormwater Fund 81) for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

Interest	\$612
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**Section 12:** The following amounts are now, hereby appropriated in the Economic Development Fund for the placement of Wayfinding Signage for the year beginning July 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore approved for the Town.

Miscellaneous	\$275
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**Section 13:** We have estimated that the following revenues will be available in Capital Project Fund (Economic Development, Fund 74) for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

Interest	\$275
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**Section 14:** The following amounts are now, hereby appropriated in the Waterfront Park Fund for the construction of a new waterfront park amenity and facilities for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

Contracted Services	\$27,000
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**Section 15:** We have estimated that the following revenues will be available in Capital Project Fund (Waterfront Park; Fund 62) for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

Interest	\$27,000
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**Section 16:** The town now, hereby levies a tax at the rate of \$0.070 per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2025, for the purpose of raising the revenue listed as “current year’s property taxes” in the General Fund in Section 2 of this ordinance.

This rate is based on a total valuation of property for the purpose of taxation valued at \$698,230,757 (after deduction of exemptions and deferments) as provided by the Brunswick County Tax Department (as of February 2025). The Town will utilize a tax rate of \$0.070 for fiscal year 2025/2026. The total tax collections projected for fiscal year 2025/2026 include an estimated 4% increase on current year-to-date collections of (343,859.45 x 1.04) \$357,614 and a .012 increase based on the total net taxable value, and assuming a 97% collection rate generating an additional \$81,274, and yielding an estimated total of \$438,888.

**Section 17:** The Budget Officer/Finance Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a. He/she may transfer amounts between line-item expenditures within a department without a budget amendment. These changes should not result in increases in recurring obligations such as salaries.

- b. He/she may transfer amounts between departments, including contingency appropriations, within the same fund. He/she must present a budget amendment on such transfers at the next regular meeting of the Governing Board.
- c. He/she may not transfer any amounts between funds except as approved by the Governing Board in the Budget Ordinance as amended.

**Section 18:** Copies of this Budget Ordinance shall be furnished to the Clerk of the Governing Body, the Budget Officer, and Finance Officer and kept on file by them for their direction in the disbursement of funds.

The Calabash Budget Ordinance for the Fiscal Year beginning July 1, 2025, and ending June 30, 2026, is here by adopted by the Calabash Board of Commissioners this the 10<sup>th</sup> day of June, 2025.

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Donna P. Long, Mayor

(seal)

Attest:

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Sue Stuhr, Town Clerk

**GENERAL FUND  
FUND 10**

**REVENUES**

Taxes –Ad Valorem

10-301-16	Taxes	0	
10-301-17	Taxes	0	
10-301-18	Taxes	0	
10-301-19	Taxes	50	
10-301-20	Taxes	50	
10-301-21	Taxes	100	
10-301-22	Taxes	400	
10-301-23	Taxes	1,660	
10-301-24	Taxes	6,000	
10-301-25	Taxes	\$ 438,888	
10-317-00	Tax Penalties & Interest	750	
			\$447,898

Licenses and Permits

10-325-00	Privilege License	800	
10-355-00	Building Permits	200,000	
			\$200,800

Intergovernmental Revenue

10-337-00	Utility Franchise	100,000	
10-338-00	Sales Telecommunications	8,000	
10-339-00	Video Tax	4,850	
10-341-00	Beer & Wine	9,700	
10-345-00	Local Option Sales Tax	1,000,000	
			\$1,122,550

Agency –Other Contributions

10-347-00	ABC Board (Local)	80,000	
10-319-00	Motor Vehicle Tax	20,000	
			\$100,000

Other Revenues

10-329-08	Interest-Bus Invest Act	25,000
10-334-00	DOT Mowing Contract	3,240
10-335-00	Miscellaneous Income	8,000
10-355-01	Miscellaneous Permits	1,500
10-355-02	Fire Inspections	3,000
10-357-01	Mechanical & Gas	20,000
10-357-02	Electrical Inspections	20,000
10-357-03	Plumbing & Sewer	20,000
10-357-04	Re-inspections	2,500
10-357-05	Certificate of Occupancy	5,000
10-357-06	Penalties/Violations	250
10-357-07	Zoning Administration	27,000

10-359-00	Solid Waste	1,700
10-365-00	Recreation Revenue	0
10-365-01	Park Reservation Fees	250
10-365-02	Community Service Revenue	0
10-399-00	Fund Balance	0
		<u>\$137,440</u>
		<b>\$2,008,688</b>

## **EXPENDITURES**

### Governing Body

10-410-01	Board Fees	\$20,000
10-410-05	FICA/Medicare	1,530
10-410-10	Training	1,000
10-410-14	Travel	1,000
10-410-32	Office Supplies	750
10-410-57	Miscellaneous	800
10-410-58	Service & Hospitality	1,000
10-410-93	Donations	4,500
10-410-94	Public School Ed. Grant	1,000
		\$31,580

### Administration

10-420-02	Salaries	289,244
10-420-03	Overtime	2,500
10-420-04	Professional Service	80,000
10-420-05	FICA/Medicare	22,320
10-420-06	Group Insurance	50,584
10-420-07	Retirement Expense	41,866
10-420-08	Town Adm-Misc Exp Act	500
10-420-09	Other/Fringe Benefits	15,000
10-420-10	Employee Training	1,500
10-420-11	Telephone/Postage	5,500
10-420-12	Printing	4,200
10-420-14	Travel	2,500
10-420-16	Maint/Repair Equipment	4,000
10-420-17	Maint/Repair Auto	2,000
10-420-26	Legal Advertising	4,000
10-420-31	Gas, Oil, Tires	1,000
10-420-32	Office Supplies	3,500
10-420-33	Dept. Material/Supplies	2,500
10-420-35	Service Charges	2,500
10-420-44	American Legal-Minute Cat.	2,000
10-420-45	Contracted Services-MV fee	3,500
10-420-53	Dues & Subscriptions	5,250
10-420-54	Insurance/Bond/WC	46,800

10-420-57	Miscellaneous	1,500	
10-420-74	Capital Outlay	35,000	
10-420-75	Christmas Party	5,000	
10-420-76	Website Maintenance	2,700	
			\$636,964
<b>Elections</b>			
10-430-04	Brunswick County	3,600	
			\$3,600
<b>Public Safety</b>			
10-450-11	Safety Internet/Phone	2,500	
10-450-33	Emergency Supplies	3,000	
10-450-57	Misc/Fire Fees	2,200	
10-450-74	Capital Outlay/Equip	3,000	
10-450-91	Calabash Fire Dept. Bldg. Donation	0	
10-450-92	Calabash EMS Donation	0	
10-450-93	Calabash EMS ABC %	0	
10-450-94	Calabash FD ABC %	0	
			\$10,700
<b>Planning and Zoning</b>			
10-490-01	Board Fees	5,000	
10-490-04	Professional Services	8,000	
10-490-05	Fica/Medicare	320	
10-490-14	Travel	0	
10-490-33	Dept Materials/Supplies	100	
10-490-45	Contracted Services	0	
			\$13,420
<b>Local Economic Development</b>			
10-495-57	Miscellaneous	2,000	
10-495-33	Banners	2,500	
			\$4,500
<b>Public Buildings</b>			
10-500-13	Utilities	11,000	
10-500-15	M&R/Buildings & Grounds	6,775	
10-500-33	Dept Supplies/Materials	2,500	
10-500-45	Contracted Services	1,000	
10-500-72	Capital Outlay/Buildings	8,000	
			\$29,275
<b>Community Park</b>			
10-520-13	Utilities	2,500	
10-520-15	Maint/Repair	1,500	

10-520-33	Materials	1,500
10-520-34	Equip/Supply	1,000
10-520-47	Event/Equipment	1,700
10-520-57	Miscellaneous	500
10-520-74	Capital Outlay Park	2,500
		\$11,200

#### Inspection Department

10-540-02	Salaries	312,737
10-540-03	Overtime	3,000
10-540-05	FICA/Medicare	24,154
10-540-06	Group Insurance	82,305
10-540-07	Retirement Expense	45,310
10-540-10	Employee Training	3,000
10-540-11	Telephone/Postage	2,500
10-540-14	Travel	3,000
10-540-16	Maint/Repair Equipment	500
10-540-17	Maintenance/Repair-Autos	2,000
10-540-31	Auto Supplies –Gas Oil Tires	3,000
10-540-32	Office Supplies	1,700
10-540-33	Dept Materials/Supplies	2,500
10-540-45	Contracted Services	16,500
10-540-53	Dues & Subscriptions	1,000
10-540-57	Miscellaneous	5,000
10-540-74	Capital Outlay/Equipment	1,500
		\$509,706

#### Community Services

10-550-33	Materials/Supplies	500
10-550-46	Events	1,250
10-550-47	Movie/Concerts	8,000
10-550-50	Firework Donation	0
10-550-57	Miscellaneous	500
10-550-58	Warrior Ride	0
10-550-59	Big Sweep	0
10-550-60	Halloween	200
10-550-61	Christmas Tree Lighting	3,500
10-550-62	New Years Eve	0
10-550-63	Memorial Day	0
10-550-64	Jessie Mae School	250
10-550-65	Town Hall Day	2,000
10-550-66	Easter	650
10-550-67	Taste of Calabash	3,000
		\$19,850

Town Services Department

10-560-02	Salaries	329,460
10-560-03	Overtime	1,200
10-560-05	FICA/Medicare	25,296
10-560-06	Group Insurance	111,285
10-560-07	Retirement Expense	47,450
10-560-10	Employee Training	500
10-560-11	Phone/Postage	3,000
10-560-14	Travel	250
10-560-16	Equipment Maintenance	10,000
10-560-17	Maint/Repair – Autos	8,500
10-560-31	Gas/Oil/Tires	25,000
10-560-32	Office Supplies	2,500
10-560-33	Street Supplies	0
10-560-34	Dept Materials/Supplies	16,000
10-560-45	Contracted Services	0
10-560-74	Capital Outlay/Equipment	4,294
10-560-90	Debt Service	0
		<b>\$584,735</b>

Street Lights

10-565-13	Utilities/Billboard	1,500
10-565-33	Utilities/Street Lights	80,000
10-565-45	Install New Street Lights	2,500
10-565-48	Christmas Lights	4,000
		<b>\$88,000</b>

Sanitation

10-580-45	Contracted Services	25,000
		<b>\$25,000</b>

Non Departmental

10-660-81	Trans to Env Protection	0
10-660-94	Trans to Street/Sidewalks	0
10-660-92	Trans to Dredging	0
10-660-98	Trans to SAV Project Fund	0
10-660-62	Trans to Waterfront Park	0
10-660-64	Trans to Town Services BLDG	0
10-660-82	Trans to Eco Development	0
10-660-72	Trans to CAMA LUP	0
		<b>\$0</b>

Contingency

10-999-00	Contingency	40,158
		<u>\$40,158</u>
		<b>\$2,008,688</b>

**POWELL BILL  
FUND 11**

**REVENUES**

11-329-02	Interest	\$1,319	
11-343-00	Powell Bill	80,000	
11-399-02	Fund Balance/Powell Bill	0	
			<b>\$81,319</b>

**EXPENDITURES**

11-570-02	Salaries	\$ 0	
11-570-04	Professional Service	0	
11-570-05	FICA/Medicare	0	
11-570-07	Retirement Expense	0	
11-570-16	Maint/Repair Equipment	0	
11-570-33	Street Supplies	2,000	
11-570-42	Street Repairs	10,000	
11-570-45	Contracted Services	69,319	
			<b>\$81,319</b>

**CAPITAL PROJECT  
MAINTENANCE BUILDING  
FUND 64**

**REVENUE**

64-329-08	Interest	\$1,058
64-500-00	Transfer from General Fund	0

**EXPENDITURES**

64-500-72	Capital Outlay	\$1,058
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**CAPITAL PROJECT FUND  
STREETS/SIDEWALKS  
FUND 73**

**REVENUES:**

73-329-01	Interest	\$2,072
73-397-10	Transfer from GF 10	0

**EXPENDITURES:**

73-571-45	Contracted Services	\$2,072
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**CAPITAL PROJECT FUND  
DREDGING  
FUND 77**

**REVENUE:**

77-329-08	Interest	\$3,439
77-660-90	Transfer from GF 10	0

**PROJECT FUND  
ENVIRONMENTAL PROTECTION/STORMWATER  
FUND 81**

**REVENUE**

81-329-08	Interest	\$612
81-397-10	Transfer from GF 10	0

**EXPENDITURES**

81-585-74	Capital Outlay	\$612
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**CAPITAL PROJECT FUND  
CALABASH WATERFRONT PARK  
FUND 62**

**REVENUE**

62-329-08	Interest	\$27,000
62-397-10	Transfer from GF 10	0

**EXPENDITURE**

62-571-45	Contracted Services	\$27,000
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**CAPITAL PROJECT FUND  
ECONOMIC DEVELOPMENT FUND  
FUND 74**

**REVENUE**

74-329-08	Interest	\$275
74-397-10	Transfer from GF 10	0

**EXPENDITURE**

74-550-67	Miscellaneous	\$275
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**BUDGET EXPLANATION                      2025/2026**  
**GENERAL FUND**  
**(FUND 10)**

**REVENUES:**

- 10-301-19 thru 10-301-24      Back Taxes \$8,260** – Line items 301-16 through 301-24 are budgeted taxes owed for each budget year from 2016 through 2024 based upon uncollected taxes.
- 10-301-25      2025 Taxes \$438,888** – The 2025-2026 budget, estimates that the Town will collect \$438,888 in property taxes. This estimate is based on a 4% increase on last year’s total collections, the new proposed tax rate, the amount billed based upon the Brunswick County Tax Scroll after valuations (minus exemptions and deferments), and a collection rate of 97%. The proposed tax rate increased from .058 to .070 (increase of .012) per \$100 of valuation. The preliminary estimated net taxable property valuation listed in the Town of Calabash is \$698,230,757.
- 10-317-00      Tax Interest and Penalties \$750** – This item is based on what is added onto the late payments of previous year’s taxes. The amount is based on what has been collected in prior years and how much tax is owed from prior years.
- 10-319-00      Motor Vehicle Taxes \$20,000** – The amount shown is based on previous years collection of motor vehicle taxes and County tax estimates.
- 10-325-00      Privilege License Fees \$800** – Fees regulated by the Town and implemented on those establishments selling alcoholic beverages only.
- 10-329-08      Interest/Business Account \$25,000** – Interest on money market account. We will have to keep an eye on this line item as interest rates move frequently.
- 10-334-00      NCDOT Mowing Contract \$3,240** - Amount projected for reimbursement to mow NCDOT right of ways within municipal boundaries.
- 10-335-00      Miscellaneous Income \$8,000** – This account is basically for revenues that do not have specific line items to be routed to.
- 10-337-00      Utility Franchise \$100,000** – This revenue is distributed by the State quarterly and is based upon receipts of electrical service within municipalities.
- 10-338-00      Sales Telecommunications \$8,000** – This revenue is distributed quarterly by the State, and the League is projecting a decline from last year’s receipts.
- 10-339-00      Video Tax \$4,850** – This revenue is distributed quarterly by the State, and the League is projecting a slight decrease from last year’s numbers. The amount shown is estimated based upon last year’s distribution.

- 10-341-00 Beer and Wine Tax \$9,700** – This revenue is distributed by the State and is based on a per capita formula. This figure is based upon previous years' distributions.
- 10-345-00 Local Option Sales Tax \$1,000,000** – This is the Town's single largest revenue source. This revenue is distributed by the State monthly and is based on sales and population. This revenue continues to show consistent growth between 4% and 6% each year.
- 10-347-00 ABC Distribution \$80,000** – This is a regular quarterly distribution based upon sales of the Town's ABC Store. There is also a final profit distribution made based upon total receipts when the store is audited. This amount is based upon previous distributions.
- 10-348-00 Grant/State; CAMA \$0** – There are no revenues allocated for this fund.
- 10-355-00 Building Permits \$200,000**-This line item is revenues derived from the sale of building permits. With the final phase of Kingfish Bay Development, and new starts in Thistle, Calabash 15, Heartsease, and Beach Walk, and Hunters Trace will add considerably to this line item.
- 10-355-01 Miscellaneous Permits \$1,500** – This line item includes revenues from sign permits, and a few other rarely applied building inspection fees.
- 10-355-02 Fire Inspections \$3,000** – This line item includes revenues from fire inspection fees and is growing through more regular inspections from our fire inspector.
- 10-357-01 Mechanical and Gas Permits \$20,000** – Fees from permits regarding HVAC, mechanical systems, and gas systems.
- 10-357-02 Electrical Inspection Fees \$20,000** – Fees from permits regarding electrical installations.
- 10-357-03 Plumbing and Sewer Inspection Fees \$20,000** – Fees from permits regarding water line installations, sewer line installations, and plumbing systems.
- 10-357-04 Reinspection Fees \$2,500** – Fees for re-inspections.
- 10-357-05 Certificate of Occupancy Fees \$5,000** – Fees collected for issuance of Certificates of Occupancy.
- 10-357-06 Penalties/Violations \$250.00** – Fines levied for violations of permits.
- 10-357-07 Zoning Administration \$27,000** – This line item includes zoning permits and map review fees.

- 10-359-00 Solid Waste Disposal \$1,700** – Funds from Department of Revenue for solid waste disposal.
- 10-365-00 Recreation Revenues \$0** – Line item for sales at events, donations, and any other revenues from recreational activities.
- 10-365-01 Park Reservation Fees \$250-** Line item for reservations for private events at the park.
- 10-365-02 Community Service Fees \$0-**New line item for funds collected at Community Service Events.
- 10-399-00 Fund Balance Appropriated \$0** – This line item is utilized to balance the budget with funds from the Town’s general fund reserve account if in the event, the town cannot or does not want to raise revenues or taxes.

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**Total General Fund Revenues \$2,008,688**

**EXPENDITURES:**

**Governing Body: Total Department Budget \$31,580**

- 10-410-01 Board Fees \$20,000** – Salaries for Mayor and Commissioners. No change in monthly salaries, but an additional amount for extra meetings during the year above and beyond the normal salary amount.
- 10-410-05 FICA/Medicare \$1,530** – Mandated amount of with-holding based upon amounts in 10-410-01.
- 10-410-10 Training \$1,000** – Training funds available for the Mayor and Commissioners.
- 10-410-14 Travel \$1,000** – Travel reimbursement funds available for the Mayor and Commissioners.
- 10-410-32 Office Supplies \$750** – Line item to cover the cost of printer supplies for elected officials.
- 10-410-57 Miscellaneous \$800** – Line item for miscellaneous items not included elsewhere.
- 10-410-58 Service and Hospitality \$1,000** – This account is also referred as the Mayor’s fund. This money can be used to take special guests to lunch, to purchase lunch occasionally for staff, and any other hospitality purchases that the Mayor feels is necessary.
- 10-410-93 Donations \$4,500** – Funds available to non-profit agencies requesting donations on a first come, first serve basis, ideally \$100 increments.

**10-410-94 Public School Ed. Grant \$1,000 - Funds for requests from public schools for educational and material needs.**

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**Administration: Total Department Budget \$636,964**

- 10-420-02 Salaries \$289,244** – This line item includes 100% of the salaries for the Town Administrator, Town Clerk, and Tax Collector/Finance Clerk. The amount here also factors in a market and merit adjustment to salaries for FY 2025-26.
- 10-420-03 Overtime \$2,500** – Line item to track overtime payable to the administrative staff (excluding the Town Administrator and part time employees).
- 10-420-04 Professional Services \$80,000** – This line item includes funds for attorney fees, auditor, engineering services, financial services, surveying, planning, etc.
- 10-420-05 FICA/Medicare \$22,320** – Mandated percentage based upon actual salaries.
- 10-420-06 Group Insurance \$50,584** – This line item includes health insurance coverage (with dental and vision) for the full-time employees within this department. This includes 12.8% increase in premiums.
- 10-420-07 Retirement Expense \$41,866** – This percentage is based on the Local Government Employee’s Retirement system multiplier.
- 10-420-08 Town Administrator’s Expense Account \$500** – This allocation is similar for the mayor’s service and hospitality account. This will allow the Town Administrator to take state/county officials to lunch and to purchase special items such as small gifts of appreciation.
- 10-420-09 Other Fringe Benefits \$15,000** – This line item includes the yearly Christmas Bonus for all employees in all departments (equal to one week’s pay).
- 10-420-10 Employee Training \$1,500** – This line item includes training funds for the Town Administrator, the Town Clerk and Tax Collector.
- 10-420-11 Telephone/Postage \$5,500** – This line item includes funds for telephone services and postage for mail.
- 10-420-12 Printing \$4,200** – This line item is funding for the Town’s newsletter, printed twice per year.
- 10-420-14 Travel \$2,500** – Funds for travel and lodging for official town business.
- 10-420-16 Maintenance/Repair of Equipment \$4,000** – This allocation includes software agreements, copy machine leases, anti-virus protection for computers, etc.

- 10-420-17 Maintenance/Repair of Auto \$2,000** – Includes maintenance and repair of the Ford Fusion.
- 10-420-26 Legal Advertising \$4,000** – Covers print ads for all legal advertisements.
- 10-420-31 Gas, Oil, and Tires \$1,000** – For the Jeep Cherokee.
- 10-420-32 Office Supplies \$3,500** – For office supplies such as paper, paper clips, pens, staples, etc.
- 10-420-33 Department Materials/Supplies \$2,500** – For office supplies and equipment that do not fit into the office supply category, nor the capital outlay category-office chairs, staplers, 3-hole punch, calculators, and software, etc.
- 10-420-35 Service Charges \$2,500** – Line item to cover any bank service charges, such as using our bank card machine and merchant fees for credit card transactions.
- 10-420-44 American Legal/Minute Cataloging \$2,000**-Line item to cover costs of cataloging minutes for quick reference and research. This amount includes approximate fees for the current year, and one past year.
- 10-420-45 Contracted Services MV Taxes and Fees \$3,500** – This is the fee paid to Brunswick County for billing motor vehicle taxes in the Town.
- 10-420-53 Dues and Subscriptions \$5,250** – This line item funds multiple dues/subscriptions for the Town including the Chamber of Commerce, NC League of Municipalities, UNC School of Government, Cape Fear COG, etc.
- 10-420-54 Insurance/Bond/Workers Comp/Unemployment \$46,800** – This line item covers the bond placed on the Finance Officer and Tax Collector, as well as the blanket bond on all other Town employees. This item also covers workers compensation insurance, as well as property and casualty insurance.
- 10-420-57 Miscellaneous \$1,500** – Covers expenditures not covered in any other line item.
- 10-420-74 Capital Outlay Equipment \$35,000** – This line item is for purchases of larger capital items.
- 10-420-75 Christmas Party \$5,000** – This line item covers the cost of the Town Christmas Party for elected officials, staff, and board or committee members. Includes dinner and door prizes.
- 10-420-76 Website Maintenance \$2,700**-Maintenance and upkeep of Town website.
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**Elections                      Total Department Budget \$3,600**

**10-430-04      Brunswick County Elections \$3,600** – Covers costs of elections. Based upon information from the Brunswick County Board of Elections.

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**Public Safety                      Total Department Budget \$10,700**

**10-450-11      Safety/Internet and Phone \$2,500** – This line item covers part of the emergency management telephone contract.

**10-450-33      Emergency Supplies \$3,000** – Supplies necessary in preparation of a hurricane or other emergency.

**10-450-57      Miscellaneous Fire Fees \$2,200** – Fire fees for Town property.

**10-450-74      Capital Outlay Equipment \$3,000** – This line item is for the purchase of larger equipment and supplies that does not fit into line item 10-450-33. This year's allocation is for 2 new viper (800) radios and any other necessary equipment.

**10-450-91      Calabash Fire Department Donation \$0** – Donation to the Calabash Fire Department. This line item will be looked at on a yearly basis to determine if and how much of a grant can be available to the fire department. Currently all budget funds are spent for direct town expenses.

**10-450-94      Fire Department ABC Percentage \$0**-Paid directly from the ABC Board.

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**Planning and Zoning/Long Range Planning      Total Department Budget \$13,420**

**10-490-01      Board Fees \$5,000** – This line item includes pay for the planning & zoning board and the board of adjustment. Chairmen receive \$60 per meeting, and all other members receive \$50 per meeting.

**10-490-04      Professional Services \$8,000** – This line item includes funds to cover the costs of consultant work if needed by the planning & zoning board or long-range planning.

**10-490-05      FICA/Medicare \$320** – Percentage of with-holding from pay to the Planning and Zoning Board and Board of Adjustment members.

**10-490-14      Travel \$0** – No money allocated to this account this year.

**10-490-33      Department Material and Supplies \$100** – This line item is allocated to books or other materials that may be useful to the planning & zoning board, or board of adjustment.

**10-490-45 Contracted Services \$0** – This line item covers the costs of any contracted services needed by either the planning and zoning board, or the board of adjustment.

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**Local Economic Development Commission \$4,500**

**10-495-57 Miscellaneous \$2,000**-This department and line item are general to cover advertising, marketing, and promotional activities for the Local Economic Development Committee.

**10-495-33 Banners \$2,500**-Seed amount to match with Merchants Association to purchase pole banners.

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**Public Buildings Total Department Budget \$29,275**

**10-500-13 Utilities \$11,000** – This line item covers the costs of all utility payments for all Town buildings and properties (not the park).

**10-500-15 Maintenance and Repair/Buildings and Grounds \$6,775** – This line item is for repair and maintenance of any town buildings or properties (not the park).

**10-500-33 Department Materials/Supplies \$2,500** – Funds for small supply and material purchases.

**10-500-45 Contracted Services \$1,000** – Construction and/or repair to buildings or building systems. Covers the cost of resealing and restriping the Town Hall parking lot, cleaning, and painting the exterior of town hall, interior painting, carpet as well as chairs in Sanborn Hall.

**10-500-72 Capital Outlay/Buildings \$8,000** – HVAC replacement town services.

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**Community Park Total Department Budget \$11,200**

**10-520-13 Utilities \$2,500** – This line item covers the cost of electric/water/sewer utility costs. Also covers the decorative night lighting.

**10-520-15 Maintenance and Repair \$1,500** – Covers the costs of maintenance and repair of building and grounds.

**10-520-33 Materials and Supplies \$1,500** – This line item covers the costs of cleaning supplies and paper products.

**10-520-34 Equipment and Supplies \$1,000** – Line item to cover the costs of maintenance and repair of recreation and park equipment and supplies.

**10-520-47 Event Equipment \$1,700** - Covers the costs of event equipment.

- 10-520-57     **Miscellaneous \$500** – Line item to cover costs not otherwise specified.
- 10-520-74     **Capital Outlay \$2,500** – Line item to cover the costs of large capital purchases of building or recreational equipment. Bulletin board, swings, benches, Grill.
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**Inspection Department     Total Department Budget \$509,706**

- 10-540-02     **Salaries \$312,737** – This line item includes 100% of the salaries for the building inspector, permit clerk/office assistant, assistant building Inspector, planner/code enforcement officer and ½ year funding for another building inspector. This also factors in a market and merit adjustment to salaries for FY 2025-26.
- 10-540-03     **Overtime \$3,000** – Includes funding for overtime hours worked by the assistant building inspector and planning/code enforcement (George is exempt).
- 10-540-05     **FICA/Medicare \$24,154** – Percentage based upon amount of salary.
- 10-540-06     **Group Insurance \$82,305**– Health insurance coverage for four employees including dental and vision.
- 10-540-07     **Retirement Expense \$45,310** – Percentage based upon four full time salaries in this department.
- 10-540-10     **Employee Training \$3,000** – This line item funds training and continuing education for building inspections.
- 10-540-11     **Telephone and Postage \$2,500** – This line item funds a portion of our land line and cell phones as well as postage for the inspections department.
- 10-540-14     **Travel \$3,000** – Funding for travel associated with training for employees in this department.
- 10-540-16     **Maintenance and Repair of Equipment \$500** – Funding for repair of office or inspection equipment.
- 10-540-17     **Maintenance and Repair of Auto \$2,000** – Maintenance and repair of the Trail Blazer and Ford pickup truck used by the inspection department.
- 10-540-31     **Automobile Supplies/Gas/Oil/Tires \$3,000** – This line item includes funds for gasoline, oil changes, tires, etc.
- 10-540-32     **Office Supplies \$1,700** – Line item included for replenishable office supplies based on previous years, amounts.
- 10-540-33     **Department Materials and Supplies \$2,500** – Line item for supplies and materials that are non-replenishable.

- 10-540-45 Contracted Services \$16,500** – Services requiring a contract such as engineering, inspection assistance, software updates, etc. Covers contractual inspections for anything our inspectors are not licensed for.
  - 10-540-53 Dues and Subscriptions \$1,000** – This line item covers the costs for dues and subscriptions for building and fire publication/memberships.
  - 10-540-57 Miscellaneous \$5,000** – Line item to cover items that do not fit into any of the other categories.
  - 10-540-74 Capital Outlay \$1,500** – Line item to cover larger capital items (Air cards, tablets).
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**Community Services Total Department Budget \$19,850**

- 10-550-33 Materials and Supplies \$500** – Line item to cover the cost of materials and supplies for events.
  - 10-550-46 Events \$1,250**-Purchase of supplies or displays for specific events.
  - 10-550-47 Concerts \$8,000** – Line item to cover the costs of concerts. This is in conjunction with the merchants’ association for summer concerts.
  - 10-550-50 Firework Donation \$0**-Fire Department will no longer hold fireworks. Area at Devaun Park no longer available.
  - 10-550-57 Miscellaneous \$500** – Covers costs not provided elsewhere.
  - 10-550-58 Warrior Ride 0**
  - 10-550-59 Big Sweep 0**
  - 10-550-60 Halloween \$200**
  - 10-550-61 Christmas Tree Lighting \$3,500**
  - 10-550-62 New Years Eve 0**
  - 10-550-63 Memorial Day 0**
  - 10-550-64 Jessie Mae School Visit \$250**
  - 10-550-65 Town Hall Day \$2,000**
  - 10-550-66 Easter \$650**
  - 10-550-67 Taste of Calabash \$3,000**
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**Town Services Total Department Budget \$584,735**

- 10-560-02 Salaries \$329,460**– This line item includes 100% of the salaries for 1 full time Town Services Supervisor, 1 full time crew leader, 3 full time Town Services Technician II positions, 1 full time Technician I position, and one part time Town Tech II position. This also includes a market and merit adjustment to salaries for FY 2025-26.
- 10-560-03 Overtime \$1,200** – Line item to help track overtime expenses.
- 10-560-05 FICA/Medicare \$25,296** – Percentage with-holding based on total salaries.
- 10-560-06 Group Insurance \$111,285** – Line item for health insurance expenses, including dental and vision for employees.
- 10-560-07 Retirement Expense \$47,450** – Towns match for the local government retirement program.
- 10-560-10 Employee Training \$500**– This line item covers the costs for employee training, including: pesticide/herbicide; animal control; emergencies, etc.
- 10-560-11 Phone/Postage \$3,000** – This line item covers the costs for telephone and postage for Town Services.
- 10-560-14 Travel \$250** – Covers the costs of food/lodging if having to travel for training.
- 10-560-16 Equipment Maintenance \$10,000** – This line item is for the expense of maintaining all equipment that Town Services utilizes including: mowers; weed eaters; tractor; chainsaws; etc.
- 10-560-17 Maintenance and Repair of Vehicles \$8,500** – Line item to cover the cost of maintenance and repair to pickup trucks and dump trucks.
- 10-560-31 Gas, Oil, Tires \$25,000** – Covers the costs of gasoline, oil and tires for all equipment and vehicles operated by the Town Services Department.
- 10-560-32 Office Supplies \$2,500** – Covers the costs of supplies such as paper towels, water, Gatorade, hand cleaner, etc.
- 10-560-33 Street Supplies \$0** – Moved to Powell Bill Fund.
- 10-560-34 Department Materials and Supplies \$16,000** – This line item covers the costs of extra materials, equipment, and supplies including: jacks; drills and bits; blades for weed eaters and saws; class II safety uniforms; hard hats; street signs, etc.

- 10-560-45 Contracted Services \$0** – This line item covers the costs of any services that may need to be contracted such as engineering, planning, etc. Also covers additional appropriations for street paving. (\$50,000 for paving).
- 10-560-74 Capital Outlay/Equipment \$4,294** – Line item to cover the costs of large equipment or vehicle purchases. This allocation includes a tractor with front leader and 3-point hitch, gator with dump bed, and three zero turn mowers.
- 10-560-76 Animal Trap Refund \$0**-Line to refund deposits made for animal traps.
- 10-560-90 Debt Service \$0**
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**Street Lights and Billboard Total Department Budget \$88,000**

- 10-565-13 Utilities/Billboard Sign \$1,500** – This line item covers the cost of utilities for the changeable sign at the entrance to Calabash.
- 10-565-33 Utilities/Street Lights \$80,000** – This allocation pays the monthly electricity invoices for Town street lighting. This is the single largest energy cost that the Town has.
- 10-565-45 New Street Lights and Park Lights \$2,500** – This line item covers the costs of new streetlights, and can also cover the costs of adding lights to Calabash Community Park, etc.
- 10-565-48 Christmas Decoration/Lighting Expense \$4,000** – New line item to cover the costs of up to 5 new decorations, electrical upgrading of poles, and a case of new light bulbs for decorations.
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**Contracted Services Total Department Budget \$25,000**

- 10-580-45 Contracted Services \$25,000** – Estimated costs of dumpster fees for disposal of yard debris, garbage, and recycling.
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**Non-Departmental Total Department Budget \$0**

- 10-660-82 Transfer to Economic Development Fund 74 - \$0**
- 10-660-92 Transfer to Dredging Fund 71 - \$0**
- 10-660-94 Transfer to Streets and Sidewalks Fund 73 - \$0**
- 10-660-62 Transfer to Waterfront Park Fund 62 - \$0**
- 10-660-64 Transfer to TS Building Fund 64 - \$0**
- 10-660-72 Transfer to CAMA LUP Fund 72 - \$0**
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**Contingency Total Department Budget \$40,158**

**10-999-00 Contingency \$40,158** – This line item contains funds for unforeseen expenditures, (3% of the town’s budget).

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**Total General Fund Expenditures \$2,008,688**

**POWELL BILL  
FUND 11**

**REVENUES:**

**11-343-00 Powell Bill \$80,000** – This revenue source is a shared revenue distributed by the State and comes from gasoline tax. These funds can be used for street maintenance, and condition assessments (streets). The amount we receive is based upon population and street mileage.

**11-329-02 Interest/Powell Bill \$1,319** – Estimate of interest earned on Powell Bill Funds while deposited in Town accounts.

**11-399-02 Fund Balance/Powell Bill \$0**

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**Total Powell Bill Revenues \$81,319**

**EXPENDITURES:**

**11-570-02 Salaries \$0** – No salaries budgeted this year, all funds used towards street paving.

**11-570-04 Professional Services \$0** – This line item covers costs of professional services such as engineering, planning, and assistance with street mileage calculations.

**11-570-05 FICA/Medicare \$0** – No percentages budgeted this year because of no salaries.

**11-570-07 Retirement Expense \$0** – No percentages budgeted this year.

**11-570-16 Maintenance and Repair of Equipment \$0** – No funds budgeted this year.

**11-570-33 Street Supplies \$2,000** – Includes supplies that are eligible expenses for Powell Bill funds.

**11-570-42 Street Repairs \$10,000** – This line item covers the costs of street patching and repairs.

**11-570-45 Contracted Services \$69,319** – This line item covers the costs of street resurfacing, and it is anticipated that this budgeted amount would cover the cost of 2 or 3 projects depending on scope and length.

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**Total Powell Bill Expenditures \$81,319**